Exhibit 4

22-10964-mg Doc 2698-4 Filed 05/22/23 Entered 05/22/23 13:01:38 Exhibit 4 - April 3 2023 letter from Mitchell P. Hurley to Rhodium Pg 2 of 5

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April 3, 2023

VIA EMAIL

Chase Blackmon Chief Executive Officer Rhodium Enterprises, Inc. 7546 Pebble Drive Fort Worth, TX 76118

Re: In re: Celsius Network, LLC, Case No. 22-10964 (MG) (Bankr. S.D.N.Y.)

Dear Mr. Blackmon:

As you know, we are Special Litigation Counsel to Celsius Core LLC ("Celsius") in the above-referenced bankruptcy cases. We write again to request documents and information related to the planned merger ("Merger") transaction between Rhodium Enterprises, Inc. ("Rhodium") and SilverSun Technologies Inc. ("SilverSun") that was announced in a Form 8-K filed by SilverSun on or around September 29, 2022 (the "8-K"), and the treatment of Celsius contemplated in the 8-K, which, as we have advised in our previous letters dated October 27, 2022 and March 16, 2023, is not consistent with Celsius' rights under the June 2, 2021 Simple Agreement for Future Equity ("SAFE") between Celsius and Rhodium.

As an initial matter, Rhodium has failed to produce any documents requested in Celsius' October 27, 2022 letter. Celsius renews those requests which, for ease of reference, are identified again below:

- Copies of all transaction documents associated with the Merger (to the extent not available in public filings);
- All documents and information concerning or relating to any valuation of Rhodium and/or SilverSun, including in connection with the Merger, and including any reports, presentations or other analyses prepared by the parties or their financial advisors concerning the value of Rhodium and/or SilverSun;



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- Documents and information sufficient to identify any financial or other diligence Rhodium performed with respect to SilverSun, its business, its suitability as a merger partner, the rationale for the proposed distribution and dividend to SilverSun's legacy shareholders, and any potential or anticipated benefits to Rhodium expected to result from the merger;
- Documents sufficient to identify the relative rights of SilverSun Class A common stock and SilverSun Class B common stock;
- In connection with Rhodium's characterization of the planned Merger as a Liquidity Event, please provide a detailed, written explanation regarding
 - (i) why the SAFE consideration is not being provided in cash in accordance with Section 1(b)(i) of the Agreement (the "Cash-Out Amount"); and
 - (ii) whether any of Rhodium's securityholders (regardless of class) will be given a choice as to the form and amount of consideration to be received in connection with the Merger, and if so, the choices being provided to such securityholders.
- Documents and information concerning or relating to any transactions or other alternatives to the Merger explored or considered by Rhodium from June 2, 2021 to the present.

Celsius requests that you please provide the following additional documents and information regarding the planned Merger and Celsius SAFE:

- All documents and communications concerning or relating to the planned Merger, including but not limited to, communications concerning or relating to the treatment of Rhodium SAFEs¹ in connection with the Merger, any valuation of Rhodium and/or SilverSun, including in connection with the Merger, and any transactions or other alternatives to the Merger proposed to or explored by Rhodium;
- All Simple Agreements for Future Equity Rhodium (each a "**Rhodium SAFE**") has executed with any party;

¹ Capitalized terms used but not defined herein shall have the meaning ascribed to them in the 8-K or the SAFE.



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- All documents and communications with the holders of any other Rhodium SAFEs concerning the planned Merger;
- All documents and communications exchanged with any Rhodium legacy securities
 holders, including but not limited to stockholders or equity holders, regarding any
 of Rhodium's SAFEs, including but not limited to the SAFE with Celsius, and the
 treatment of such SAFEs under the planned Merger;
- All documents and communications exchanged with any Rhodium legacy securities holders, including but not limited to stockholders or equity holders, concerning valuation issues relating to the Merger;
- All documents and communications concerning or relating to the trading price of SilverSun shares since the issuance of the 8-K with respect to the planned Merger; and
- All documents and communications exchanged with regulators concerning or relating to the planned Merger, including but not limited to, the anticipated or likely timing to close the Merger.

Please confirm in writing on or before April 7, 2023 at 5:00 p.m. Eastern Time that you will provide Celsius with the requested documents and information, including the documents and information requested in the October 27, 2022 letter, by no later than April 14, 2023 at 5:00 p.m. Eastern Time.

Should you refuse to comply with these reasonable requests for necessary information and to provide your confirmation that you will do so by the date requested herein, Celsius intends to proceed with seeking this information through a Bankruptcy Rule 2004 examination and/or to commence other proceedings in the Bankruptcy Court relating to its claims. It has been over 5 months since Celsius' October 27, 2022 correspondence, and it is necessary that we move this process along so that Celsius has the information it needs to evaluate its rights with respect to the planned Merger.

Nothing contained herein is intended, nor should be construed, as a waiver or relinquishment of any of Celsius' legal or equitable rights, remedies, claims, or defenses, all of which expressly are reserved.



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Sincerely,

/s/ Mitchell P. Hurley Mitchell P. Hurley